

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket No. D.T.E. 02-24/25  
Record Request Response

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**Record Request No.: AG-RR-69 (Electric)**

Please provide the 2002 calculation that is depicted in the bottom chart of the company's response to AG-7-35 (electric), i.e., the 2002 calculation based on 2001 actual data that derives the 44.5 percent.

**Response:**

The general allocation percentage of 44.5% is utilized for Excess Liability, Directors' & Officers Liability, Fiduciary, and Crime. Several computations are required to arrive at the general allocation percentage. The first step is to calculate FG&E's percentage of three categories, Salaries (23.35%), Net Plant (47.89%), and Revenues (41.84%). Next is the computation of the weighted percentage of the total of each of the three categories for all companies which is Salaries (3.41%), Net Plant (52.87%), and Revenues (43.72%). FG&E's portion is then derived by multiplying each category's weighted percentage by FG&E's percentage. The result is Salaries (.9%), Net Plant (25.3%), and Revenues (18.3%). The sum of these individual allocations is the general allocation percentage of 44.5%.

The calculation of the 2001 amount of 44.5% and related percentages are shown on Attachment AG-RR-69.

**Person Responsible:** Mark H. Collin

**UNITIL Service Corp.**  
**General Allocation Percentage**

Category	Concord	Exeter	Service	Power	Realty	Resource	Fitchburg	Total	Weighted % By Category
Salaries	1,383,683	1,331,998	5,204,220	0	0	135,768	2,736,154	10,791,823	
Percent of Total	12.82%	12.34%	48.22%	0.00%	0.00%	1.26%	25.35%	100.00%	3.41%
Net Plant	36,001,409	40,839,521	1,596,703	0	8,730,078	0	80,118,778	167,286,489	
Percent of Total	21.52%	24.41%	0.95%	0.00%	5.22%	0.00%	47.89%	100.00%	52.87%
Revenues *	6,048,523	6,157,304	10,820,607	56,365,632	896,972	173,348	57,886,115	138,348,501	
Percent of Total	4.37%	4.45%	7.82%	40.74%	0.65%	0.13%	41.84%	100.00%	43.72%
Total						\$316,426,813			100.00%

Individual company's percentage of total above multiplied by the weighted % by category

Category	Concord	Exeter	Service	Power	Realty	Resource	Fitchburg
Salaries	0.4%	0.4%	1.6%	0.0%	0.0%	0.0%	0.9%
Plant	11.4%	12.9%	0.5%	0.0%	2.8%	0.0%	25.3%
Revenues	1.9%	1.9%	3.4%	17.8%	0.3%	0.1%	18.3%
Total	13.7%	15.3%	5.5%	17.9%	3.1%	0.1%	44.5%

\* Concord and Exeter revenues are "base" (including other operating revenue) and do not include those revenues also included in Power